

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND
THE ATTACHMENTS HERETO TO DETERMINE WHETHER
THIS OBJECTION AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
Motors Liquidation Company, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF DEBTORS' 214TH OMNIBUS OBJECTION TO CLAIMS
(Administrative Proofs of Claim for Equity Interests)

PLEASE TAKE NOTICE that on February 24, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their 214th omnibus objection to claims (the “**Objection**”), and that a hearing (the “**Hearing**”) to consider the Objection will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), One Bowling Green, New York, New York 10004, on **March 29, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

To the extent a Claimant disagrees with the Objection's treatment of the Claimant's claim, the Claimant may call the Debtors to try and resolve the Claimant's concerns at **1-800-414-9607**. If a Claimant is unable to resolve the Claimant's concerns with the Debtors before the deadline to respond, then the Claimant must file and serve a written response (a "**Response**") to the Objection in accordance with this notice, and the Claimant must appear at the Hearing described below.

A Claimant may participate in the Hearing telephonically provided that the Claimant complies with the Court's instructions, which can be found on the Court's website at www.nysb.uscourts.gov (the official website for the Bankruptcy Court), by clicking on "Directories" on the left hand side, and then clicking on "Telephonic Appearance Provider." A Claimant must also provide prior written notice by mail or e-mail of the Claimant's telephonic appearance to (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Edward Wu, Esq. (edward.wu@weil.com)) and (ii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq. (lmacksoud@kramerlevin.com)).

If a Claimant does not oppose the disallowance and expungement of the Claimant's claim, then the Claimant does not need to file a Response or appear at the Hearing.

PLEASE TAKE FURTHER NOTICE THAT the deadline to submit a Response is **March 22, 2011 at 4:00 p.m. (Eastern Time)**. Only those Responses that are timely will be considered at the Hearing. A Claimant's Response will be deemed timely only if it is: (a) filed with the Bankruptcy Court electronically using the Bankruptcy Court's case filing

system (the User's Manual for the Electronic Case Filing System can be found at www.nysb.uscourts.gov) before the deadline for Responses **or** (b) **actually** received on a 3.5 inch disk, in text-searchable Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format and in hard copy at each of the following addresses on or before the deadline for response:

- A. Chambers of the Honorable Robert E. Gerber, United States Bankruptcy Court, One Bowling Green, Room 621, New York, New York 10004-1408;
- B. Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Joseph H. Smolinsky, Esq.); and
- C. Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq.).

A Claimant's Response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number, and the number of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to the Claimant's Response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person that can be contacted in connection with the Objection.

If a Claimant has any questions about this notice or the Objection, please contact
the Debtors at **1-800-414-9607**. **CLAIMANTS SHOULD NOT CONTACT THE CLERK
OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIM.**

**PLEASE TAKE FURTHER NOTICE THAT the Court may grant the relief
requested in the Objection without further notice or a hearing if a Claimant fails to file a
timely Response or appear at the Hearing.**

Dated: New York, New York
February 24, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

DEBTORS' 214TH OMNIBUS OBJECTION TO CLAIMS
(Administrative Proofs of Claim for Equity Interests)

**THIS OBJECTION SEEKS TO DISALLOW AND RECLASSIFY CERTAIN
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD
LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT "A" ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) ("MLC") and
its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), respectfully
represent:

Relief Requested

1. Prior to the commencement of these chapter 11 cases, the Debtors issued hundreds of millions of shares of common equity. By order dated December 14, 2010,¹ the Court established February 14, 2011 as the deadline to file proofs of claim for administrative expenses (the “**Administrative Proofs of Claim**”) arising between June 1, 2009 and January 31, 2011. Since providing notice of the deadline to file Administrative Proofs of Claim, the Debtors have received numerous Administrative Proofs of Claim asserting equity interests as the basis of the claim (the “**Equity Administrative Proofs of Claim**”). A schedule of Equity Administrative Proofs of Claim subject to this Objection is annexed hereto as **Exhibit “A.”**

2. A proof of claim that asserts an equity interest as an “administrative expense claim” is improper because equity interests are not administrative expenses and holders of equity interests are not creditors on account of such interests. To the extent that a proof of claim asserts an equity interest as an “administrative expense claim,” such “claim” should be disallowed and reclassified as an equity interest. Reclassification will preserve the equity holder’s rights on account of its equity interest, but remove the “claim” from the Debtors’ claims register.

3. The Debtors submit this 214th Omnibus Objection (the “**214th Omnibus Objection**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

¹ Consent Order Pursuant to Section 503(a) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Requests for Payment of Certain Administrative Expenses and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof, dated December 14, 2010 (ECF No. 8099).

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. On June 1, 2009 (“**Commencement Date**”), four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026. On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

6. On October 6, 2010, this Court entered an order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases,⁴ which authorized the Debtors to file omnibus objections to claims on several grounds that are in addition to those grounds permitted under Bankruptcy Rule 3007(d).

² The Initial Debtors are MLC, MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

⁴ Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 and 9019(b) Authorizing the Debtors to (I) File Omnibus Claims Objections and (II) Establishing Procedures for Settling Certain Claims, dated October 6, 2009 (ECF No. 4180).

**Equity Administrative Proofs of Claim Should
Be Disallowed and Reclassified as Equity Interests**

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

8. Bankruptcy Rule 3007(d)(7) allows a debtor to file an omnibus objection to claims that are “are interests, rather than claims.” The rationale behind such objections is that the Bankruptcy Code differentiates between a “claim” and an “equity security” that is entitled to a lower priority of distribution than a claim. *See* 11 U.S.C. §§ 101(5), 101(16), 1129(b)(2). While creditors may need to file proofs of claim to preserve their rights to receive distributions on account of their claims,⁵ the Court has yet to require equity security holders to file proofs of interests to preserve their rights, if any, based solely on the ownership of equity interests. The filing of a proof of claim by an equity security holder to assert an equity interest is neither necessary nor sufficient. *See McGimsey v. USA Capital Diversified Trust Deed Fund, LLC (In re USA Commercial Mortg. Co.)*, 377 B.R. 608, 615 (9th Cir. B.A.P. 2007) (“It is axiomatic that an allowed proof of claim requires something more than mere equity ownership”).

9. An administrative expense is a special type of claim that is generally entitled to priority in payment before certain other claims. 11 U.S.C. §§ 503, 507.

⁵ Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim (Including Claims under Bankruptcy Code Section 503(b)(9)) and Procedures Relating Thereto and Approving the Form and Manner of Notice Thereof, dated September 16, 2009 (ECF No. 4079).

Administrative expenses are reserved solely to those entities that provide a benefit to the Debtors subsequent to the Commencement Date. These claims, therefore, do not represent appropriate administrative expenses.

10. Based on the foregoing, the Debtors request the Equity Administrative Proofs of Claim be disallowed and reclassified as an equity interest. The reclassification of the Equity Administrative Proofs of Claim to equity interests will preserve any entitlement to distributions solely on account of the ownership of the Debtors' equity interests.

Reservation of Rights

11. The Debtors reserve the right to object to any of the Equity Administrative Proofs of Claim that are not disallowed in their entirety for any reason and to object on any basis to any Equity Administrative Proof of Claim that is reclassified as equity interests.

Notice

12. Notice of this 214th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

13. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
February 24, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

Exhibit “A”

CLAIMS TO RECLASSIFY

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
ALEXANDER OSBURN 4842 E BRADEN ROAD BYRON, MI 48418 UNITED STATES OF AMERICA	70647	Motors Liquidation Company	\$1,989.95	Equity Interest Claim	Pgs. 1-5
ANDREW W MYERS 64 KNICKERBOCKER RD CLOSTER, NJ 07624	70544	Motors Liquidation Company	\$11,000.00	Equity Interest Claim	Pgs. 1-5
BETTY L. REEMSNYDER 5202 EVERHARD RD. N.W. APT. 5 CANTON, OH 44718 UNITED STATES OF AMERICA	70691	Motors Liquidation Company	\$1,056.40	Equity Interest Claim	Pgs. 1-5
BILLY ALDRIDGE 7208 N 22ND DR PHOENIX, AZ 85021 UNITED STATES OF AMERICA	70719	Motors Liquidation Company	\$508.91	Equity Interest Claim	Pgs. 1-5
BORIS MOGILEVICH 900 LYDIG AVE., APT.6C Bronx, NY 10462 UNITED STATES OF AMERICA	70616	Motors Liquidation Company	\$1,289.95	Equity Interest Claim	Pgs. 1-5
CARL C WEBB C/O C C WEBB 42 PENLAWN CT HOWARD, OH 43028	70661	Motors Liquidation Company	\$4,100.00	Equity Interest Claim	Pgs. 1-5
CHARLES A MAHER PO BOX 1131 ELGIN, SC 29045 UNITED STATES OF AMERICA	70799	Motors Liquidation Company	\$6,519.90	Equity Interest Claim	Pgs. 1-5
CHARLES B. SPENCER 319 FOREST OAKS DR. NEW BERN, NC 28562 UNITED STATES OF AMERICA	70594	Motors Liquidation Company	\$371.83	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO RECLASSIFY					
CHARLES C ROSS 1104 NORTH X ST LOMPOC, CA 93436	70783	Motors Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
CYNTHIA SILEO 37 FRATERNITY LANE STONY BROOK, NY 11790	70537	Motors Liquidation Company	\$147.00	Equity Interest Claim	Pgs. 1-5
DAN HARRIS, TRUSTEE 1335 SABATINA STREET PRESCOTT, AZ 86301	70815	Motors Liquidation Company	\$2,280.00	Equity Interest Claim	Pgs. 1-5
DANA M ALDERMAN 1813 20TH ST PARKERSBURG, WV 26101 UNITED STATES OF AMERICA	70659	Motors Liquidation Company	\$1,004.55	Equity Interest Claim	Pgs. 1-5
DANIEL REILERT PO BOX 402 SIMSBURY, CT 06070 UNITED STATES OF AMERICA	70632	Motors Liquidation Company	\$124.00	Equity Interest Claim	Pgs. 1-5
DAVID LESTER AMASON 328 E LAKEWOOD RD W PALM BEACH, FL 33405 UNITED STATES OF AMERICA	70656	Motors Liquidation Company	\$1,205.00	Equity Interest Claim	Pgs. 1-5
DEBORAH L FINDLAY 10305 COLLINGHAM DR FAIRFAX, VA 22032	70578	Motors Liquidation Company	\$3,890.00	Equity Interest Claim	Pgs. 1-5
DONALD WEAKLAND 16 HIGHLAND AVENUE EAGLEVILLE, PA 19403	70782	Motors Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
DOUGLAS M WOJCIK 16630 JESSICA LANE ROMULUS, MI 48174	70583	Motors Liquidation Company	\$6,867.10	Equity Interest Claim	Pgs. 1-5
DR SONYA L JONES PO BOX 289 SOMERSET, KY 42502	70747	Motors Liquidation Company	\$1,778.29	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY					
EDGAR RABE 1810 THICKET CT. FORT WAYNE, IN 46814 UNITED STATES OF AMERICA	70596	Motors Liquidation Company	\$4,061.00	Equity Interest Claim	Pgs. 1-5
EHAB AMIN 94 AHMED ORABI ST. MOHANDSSIN GIZA, 12411 EGYPT	70817	Motors Liquidation Company	\$952.63	Equity Interest Claim	Pgs. 1-5
ELLIOT M HELFAND 2245 OLEADA CT ENGLEWOOD, FL 34224	70665	Motors Liquidation Company	\$1,537.00	Equity Interest Claim	Pgs. 1-5
ESTATE OF PATRICIA SINCLAIR C/O WILLIAM WALSH EXECUTOR 410 WELD ST WEST ROXBURY, MA 02132	70681	Motors Liquidation Company	\$150.00	Equity Interest Claim	Pgs. 1-5
FELDNER FAMILY LTD PART. 138 BEECHWOOD RD ORADELL, NJ 07649 UNITED STATES OF AMERICA	70787	Motors Liquidation Company	\$3,557.00	Equity Interest Claim	Pgs. 1-5
GARY J REED 14445 N 51ST AVE W MINGO, IA 50168	70631	Motors Liquidation Company	\$132.25	Equity Interest Claim	Pgs. 1-5
GENNARO GIRARDI 50 ERLANGER BLVD NORTH BABYLON, NY 11703 UNITED STATES OF AMERICA	70624	Motors Liquidation Company	\$10,454.00	Equity Interest Claim	Pgs. 1-5
GEORGE P FELDNER 138 BEECHWOOD RD ORADELL, NJ 07649 UNITED STATES OF AMERICA	70786	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
GEORGE P HATZIGEORGIS PO BOX 130370 BIRMINGHAM, AL 35213	70652	Motors Liquidation Company	\$5,236.35	Equity Interest Claim	Pgs. 1-5
GEORGE W LUKOVSKY 5620 HUNTINGTON ST DULUTH, MN 55807	70751	Motors Liquidation Company	\$3,649.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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CLAIMS TO RECLASSIFY					
GEORGETTE JOHNSON 2106 BOEGER AVE. WESTCHESTER, IL 60154	70700	Motors Liquidation Company	\$5,272.51	Equity Interest Claim	Pgs. 1-5
GEORGIA E MALAK 304 HILLCREST LANE BRENHAM, TX 77833	70748	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
GERALD KRUTSINGER 55796 205TH TRL CHARITON, IA 50049 UNITED STATES OF AMERICA	70591	Motors Liquidation Company	\$944.49	Equity Interest Claim	Pgs. 1-5
GWEN WALRAVEN 401 RIO CONCHO DRIVE APT 47 SAN ANGELO, TX 76903	70731	Motors Liquidation Company	\$2,000.00	Equity Interest Claim	Pgs. 1-5
HELEN DAVIS 22578 E RIVER GROSSE ILE, MI 48138	70765	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
HENRI P RACINE 2968 MATAPEDIA AVE G1W 1X9 QUEBEC CANADA CANADA	70789	Motors Liquidation Company	\$2,000.00	Equity Interest Claim	Pgs. 1-5
IBRAHIM D IBRAHIM 1468 HUNTER MOON WAY BEAUMONT, CA 92223	70682	Motors Liquidation Company	\$4,778.74	Equity Interest Claim	Pgs. 1-5
IRVIN STENZEL 3777 E MCDOWELL RD APT 1042 PHOENIX, AZ 85008 UNITED STATES OF AMERICA	70778	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
JACOB F. KRYGOSKI 9561 CRESTWOOD LN. ANAHEIM, CA 92804 UNITED STATES OF AMERICA	70645	Motors Liquidation Company	\$2,630.00	Equity Interest Claim	Pgs. 1-5
JAMES ROLAND 4673 ST. ALBANS STERLING HEIGHTS, MI 48314 UNITED STATES OF AMERICA	70607	Motors Liquidation Company	\$42,800.00	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY					
JEFF C. WANG 18810 RACQUET RIDGE HUMBLE, TX 77346 UNITED STATES OF AMERICA	70633	Motors Liquidation Company	\$1,741.00	Equity Interest Claim	Pgs. 1-5
JEFFREY F HADDEN 131 CURRY ROAD WAPPINGERS FALLS, NY 12590 UNITED STATES OF AMERICA	70575	Motors Liquidation Company	\$1,237.94	Equity Interest Claim	Pgs. 1-5
JENTIFER B. SMITH 138 BOMBA STREET BARNWELL, SC 29812	70813	Motors Liquidation Company	\$659.79	Equity Interest Claim	Pgs. 1-5
JEROME JAKOBOWSKI 2007 CRAVENS DR. CROSSVILLE, TN 38572	70767	Motors Liquidation Company	\$4,264.00	Equity Interest Claim	Pgs. 1-5
JERRY AND LYNN MCCARTY 30W012 WILLOW LANE WARRENVILLE, IL 60555	70712	Motors Liquidation Company	\$2,445.16	Equity Interest Claim	Pgs. 1-5
JOAN N MURRAY 805 MALLEY DRIVE NORTHGLENN, CO 80233	70722	Motors Liquidation Company	\$42.54	Equity Interest Claim	Pgs. 1-5
JOHN BAYBO 1084 DEBORAH DRIVE ARNOLD, MO 63010 UNITED STATES OF AMERICA	70605	Motors Liquidation Company	\$2,637.09	Equity Interest Claim	Pgs. 1-5
JOHN N. & ROSALYN FAZZI 370 PITTSTON BLVD WILKES BARRE, PA 18702 UNITED STATES OF AMERICA	70580	Motors Liquidation Company	\$6,876.33	Equity Interest Claim	Pgs. 1-5
JOHNNY R WHITE 549 N FM 270, SUITE 100 LEAGUE CITY, TX 77573	70650	Motors Liquidation Company	\$1,000.00	Equity Interest Claim	Pgs. 1-5
JOSEPH FISCHETTI 228 COOK STREET HUNTINGTON STATION, NY 11746	70753	Motors Liquidation Company	\$19,858.81	Equity Interest Claim	Pgs. 1-5

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214th Omnibus Objection

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Exhibit AMotors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO RECLASSIFY					
JOSEPH L MALONEY 8331 LAMPSON APT 3 GARDEN GROVE, CA 92841	70755	Motors Liquidation Company	\$11,651.47	Equity Interest Claim	Pgs. 1-5
JOSEPH P SCHORN 7 GREENACRE LANE NORTHPORT, NY 11768	70669	Motors Liquidation Company	\$2,216.00	Equity Interest Claim	Pgs. 1-5
JOSEPH YAKLIC 49830 CRANBERRY CREEK DR. MACOMB, MI 48042 UNITED STATES OF AMERICA	70680	Motors Liquidation Company	\$26,820.00	Equity Interest Claim	Pgs. 1-5
JOSEPH YAKLIC II 52471 INDIAN SUMMER DR. CHESTERFIELD TWP., MI 48051 UNITED STATES OF AMERICA	70677	Motors Liquidation Company	\$1,291.50	Equity Interest Claim	Pgs. 1-5
JUDY A SIERSON 7242 RESERVOIR ROAD CHINTON, NY 13323	70744	Motors Liquidation Company	\$6,759.63	Equity Interest Claim	Pgs. 1-5
JUDY TURNER 6002 NORTHGAP SAN ANTONIO, TX 78239 UNITED STATES OF AMERICA	70587	Motors Liquidation Company	\$147.75 Unliquidated	Equity Interest Claim	Pgs. 1-5
JULIA SZETO 1629 S.PRAIRIE AVE #2203 CHICAGO, IL 60616	70666	Motors Liquidation Company	\$7,973.80	Equity Interest Claim	Pgs. 1-5
JUNE HECK 81514 ALEXANDER CHAPEL HILL, NC 27517 UNITED STATES OF AMERICA	70584	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
KARL C. WENTZ 3450 LAKESHORE DRIVE TALLAHASSEE, FL 32312 UNITED STATES OF AMERICA	70554	Motors Liquidation Company	\$15,345.56	Equity Interest Claim	Pgs. 1-5
KATHERINE T COLE TTEE 39 OLIVE AVE REHOBOTH BEACH, DE 19971	70589	Motors Liquidation Company	\$7,186.00	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY					
KATHERINE T COLE TTEE 39 OLIVE AVE REHOBOTH BEACH, FL 19971	70623	Motors Liquidation Company	\$7,186.00	Equity Interest Claim	Pgs. 1-5
KHOJESTA A. PRICE 8604 J VIA MALLORCA LA JOLLA, CA 92037 UNITED STATES OF AMERICA	70609	Motors Liquidation Company	\$347.70	Equity Interest Claim	Pgs. 1-5
L KILMER & H KILMER TTEE KILMER FAMILY TRUST U/A DTD 10/20/1998 19420 TREADWAY RD BROOKEVILLE, MD 20833	70648	Motors Liquidation Company	\$172.95	Equity Interest Claim	Pgs. 1-5
LARRY MULROONEY 241 HAZEN RD. HACKETTSTOWN, NJ 07840 UNITED STATES OF AMERICA	70573	Motors Liquidation Company	\$262.04	Equity Interest Claim	Pgs. 1-5
LARRY S MASSEY 426 STEVENS AVE GREENWOOD, SC 29646 UNITED STATES OF AMERICA	70615	Motors Liquidation Company	\$3,637.82	Equity Interest Claim	Pgs. 1-5
LEO REINER MARK REINER 19 JOHN HANCOCK DR #B MONROE TWP, NJ 08831	70761	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
LOUIS G. JOHNSON & PATRICIA A JOHNSON 4800 GREELY CHAPEL ROAD LIMA, OH 45806 UNITED STATES OF AMERICA	70619	Motors Liquidation Company	\$8,941.40	Equity Interest Claim	Pgs. 1-5
LYNN SWIECICKI 756 BRADY AVE # 106 BRONX, NY 10462	70608	Motors Liquidation Company	\$476.67	Equity Interest Claim	Pgs. 1-5
M.LOUISE SCHUMAN 101 KOKOMO WAY SENECA, SC 29672	70643	Motors Liquidation Company	\$3,000.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
MARK & ANN STAHLA JTWROS MARK STAHLA PO BOX 1976 KEY WEST, FL 33041	70711	Motors Liquidation Company	\$3,010.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO RECLASSIFY					
MAYNELL ADAMS 3835 N STONE GULLY MESA, AZ 85207	70693	Motors Liquidation Company	\$2,034.27 Unliquidated	Equity Interest Claim	Pgs. 1-5
MELISSA GRIGIONE 25 ORCHARD RD BREWSTER, NY 10509	70819	Motors Liquidation Company	\$3,200.00	Equity Interest Claim	Pgs. 1-5
MOJGAN LATIFI 26120 ALIZIA CANYON DRIVE UNIT D Calabasas, CA 91302 UNITED STATES OF AMERICA	70784	Motors Liquidation Company	\$336.00	Equity Interest Claim	Pgs. 1-5
NORMA BUTLER 2022 WEST AUTUMN LN FORT WAYNE, IN 46845 UNITED STATES OF AMERICA	70542	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
NORMA JEAN WALENS 8922 KREWSTOWN RD #209 PHILADELPHIA, PA 19115	70530	Motors Liquidation Company	\$1,183.00	Equity Interest Claim	Pgs. 1-5
ORRETT KONG 2750 BALFORN TOWER WAY WINTER GARDEN, FL 34787	70726	Motors Liquidation Company	\$2,400.00	Equity Interest Claim	Pgs. 1-5
PATRICIA ANN MCLAWHORN 5535 CAL JONES ROAD VANCEBORO, NC 28586	70672	Motors Liquidation Company	\$1,009.00	Equity Interest Claim	Pgs. 1-5
PATRICIA FELDNER 138 BEECHWOOD ROAD ORADELL, NJ 07649	70805	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
RAE & DOWLING GREGORY 806 E 14TH ST N NEWTON, IA 50208 UNITED STATES OF AMERICA	70590	Motors Liquidation Company	\$6,679.00	Equity Interest Claim	Pgs. 1-5
RICHARD FROHM 4705 EAST BRILLIANT SKY DRIVE CAVE CREEK, AZ 85331 UNITED STATES OF AMERICA	70550	Motors Liquidation Company	\$4,017.74	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY					
RICHARD M CHMIEL 1432 W. PETERSON AVENUE PARK RIDGE, IL 60068	70714	Motors Liquidation Company	\$3,542.99	Equity Interest Claim	Pgs. 1-5
ROBERT A & DELL M JOHNSTON JT TEN 107 OLD WELLS ROAD WEST POINT, GA 31833	70721	Motors Liquidation Company	\$34,608.00	Equity Interest Claim	Pgs. 1-5
ROBERT MELVIN CHAPLIN 5845 DALTRY LANE COLORADO SPRINGS, CO 80906	70621	Motors Liquidation Company	\$100.00	Equity Interest Claim	Pgs. 1-5
ROBERT V REHAK 3420 LANDVIEW DR ROCHESTER, MI 48306	70785	Motors Liquidation Company	\$51,262.12	Equity Interest Claim	Pgs. 1-5
ROMANO LUBRANO 2525 DU GUEPIER H7L 4W8 LAVAL QUEBEC CANADA	70649	Motors Liquidation Company	\$1,262.00	Equity Interest Claim	Pgs. 1-5
RONNIE L GARVEY 1248 LAKERIDGE CIRCLE TROUTVILLE, VA 24175	70738	Motors Liquidation Company	\$689.56	Equity Interest Claim	Pgs. 1-5
ROSE FISHER 13829 VALLEY VISTA BLVD. Sherman Oaks, CA 91423 UNITED STATES OF AMERICA	70559	Motors Liquidation Company	\$6,293.00	Equity Interest Claim	Pgs. 1-5
RYAN D'AMOUR 17922 W. MARSHALL COURT LITCHFIELD PARK, AZ 85340 UNITED STATES OF AMERICA	70552	Motors Liquidation Company	\$654.76	Equity Interest Claim	Pgs. 1-5
SCHWARZKOPF 3 SHERIDAN SQUARE 12D NEW YORK, NY 10014 UNITED STATES OF AMERICA	70634	Motors Liquidation Company	\$12,057.00	Equity Interest Claim	Pgs. 1-5
SG HAMBROS BANK (CHANNEL ISLANDS) LIMITED PO BOX 6 ST PETER PORT GUERNSEY GY1 3AE CHANNEL ISLANDS GREAT BRITAIN	70613	Motors Liquidation Company	\$60,182.76	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY					
SHIRLEY J WATTS 13506 SESAME ST SAN ANTONIO, TX 78232 UNITED STATES OF AMERICA	70729	Motors Liquidation Company	\$29,227.00	Equity Interest Claim	Pgs. 1-5
STELLA V MALLES 21 WILSON AVE RUTHERFORD, NJ 07070	70816	Motors Liquidation Company	\$14,493.88	Equity Interest Claim	Pgs. 1-5
STEPHEN ALDRIDGE 5650 W YUCCA ST GLENDALE, AZ 85304 UNITED STATES OF AMERICA	70563	Motors Liquidation Company	\$1,250.00	Equity Interest Claim	Pgs. 1-5
STEPHEN ALDRIDGE 5650 W YUCCA ST GLENDALE, AZ 85304	70713	Motors Liquidation Company	\$1,250.00	Equity Interest Claim	Pgs. 1-5
SUSANNE WINTER SHEPHERD 3247 INNSBRUCK CIRCLE COLLEGE STATION, TX 77845	70543	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
TIMOTHY G MAYER 10625 W MARIPOSA ST PHOENIX, AZ 85037 UNITED STATES OF AMERICA	70622	Motors Liquidation Company	\$5,907.50	Equity Interest Claim	Pgs. 1-5
TONY C. ESTEVES 411 ROYALE PARK DRIVE SAN JOSE, CA 95136 UNITED STATES OF AMERICA	70586	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
TYRON MORISSETTE 202 WILLOUGHBY LN JACKSONVILLE, NC 28546 UNITED STATES OF AMERICA	70540	Motors Liquidation Company	\$222.09	Equity Interest Claim	Pgs. 1-5
WAYNE & HAZEL DAYHUFF 11228 VILLAS ON THE GREEN DR RIVERVIEW, FL 33579	70723	Motors Liquidation Company	\$618.00	Equity Interest Claim	Pgs. 1-5
WILLIAM C GRAY PO BOX 319 COUNCE, TN 38326	70725	Motors Liquidation Company	\$42,968.74	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO RECLASSIFY

XIN YING GUAN 302-650 PRIDEAUX STREET. NANAIMO BC CANADA V9R 2P1 CANADA	70739	Motors Liquidation Company	\$1,500.00	Equity Interest Claim	Pgs. 1-5
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YVON ROUSSEL 5732 RAMSEY ROAD NIAGARA FALLS ON L2E 6X8 CANADA CANADA	70820	Motors Liquidation Company	\$6,167.85	Equity Interest Claim	Pgs. 1-5
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

ORDER GRANTING DEBTORS' 214TH OMNIBUS OBJECTION TO CLAIMS
(Administrative Proofs of Claim for Equity Interests)

Upon the 214th omnibus objection, dated February 24, 2011 (the “**214th Omnibus Objection**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking entry of an order disallowing and reclassifying Equity Administrative Proofs of Claim as equity interests, all as more fully described in the 214th Omnibus Objection; and due and proper notice of the 214th Omnibus Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 214th Omnibus Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 214th Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 214th Omnibus Objection.

ORDERED that the relief requested in the 214th Omnibus Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Equity Administrative Expense Proofs of Claim listed on Exhibit “A” annexed to hereto (the “**Order Exhibit**”) are disallowed and reclassified as equity interests; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claims listed on Exhibit “A” annexed to the 214th Omnibus Objection that are not disallowed pursuant to this Order, and any of the claims for equity interests that are reclassified as equity interests; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

UNITED STATES BANKRUPTCY JUDGE